



TEXAS
Health and Human
Services

State of Texas Automated Information and Reporting System

2022 STAIRS

Accountability Report Training

HHSC PFD LTSS Center for Information and Training



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Deaf-Blind Multiple Disabilities **(DBMD)**

2021 and 2022 Accountability Report



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Objective

**To complete a STAIRS
Accountability Report**

COVID-19 Funding and Cost Reporting

HHSC Provider Finance has issued guidelines for how COVID-19 funds should be reported/offset on the report.

These guidelines are based on the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Texas Administrative Code guidelines/requirements



What is the Cares Act?

The CARES Act was passed by Congress and signed into law on March 27th, 2020.

The CARES Act provides relief for individuals and businesses that have been negatively impacted by the coronavirus outbreak.



What Does the Cares Act Require?

The CARES Act provides that “...**these funds may not be used to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse....**”

In this case, Medicaid is considered an “Other Source” that is obligated to reimburse the expense of providing Medicaid services.



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What Does the TAC Require?

The TAC provides, “Grants and contracts from federal, state or local government...**should be offset, prior to reporting on the report,** against the particular cost or group of costs for which the grant was intended....”.

The CARES Act Provider Relief Funds, the Paycheck Protection Program (PPP) and portions of the Economic Injury Disaster Loans **are considered grants** to the extent the funds are forgiven under the terms of the loan programs and/or the terms and conditions of the funds received.



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Provider Relief Funds

Report Preparers **should offset** any provider relief funds recognized as revenue by the provider, not reimbursed by another source against any costs incurred in response to COVID-19.

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the accountability report.



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Provider Relief Funds

PRF used for Lost Revenue:

PRF revenue recognized in 2021 as a result of lost revenue should not reduce any expenses included on the unadjusted trial balance prior to those expenses being reported on the cost report because these lost revenue dollars are not associated with any specific expense.



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PPP Loans

Salaries and Wages: report preparers **should offset** an amount equal to any staff wages reimbursed by PPP against any otherwise incurred salary, during the reporting period, prior to reporting.

Non-Payroll Expenses: report preparers **should offset** non-payroll related expense for the portion of the PPP loan utilized for those non-payroll items.



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PPP Loans

Providers can reflect the detail of this offset in the trial balance or allocation summary uploaded as supporting documentation and report the final adjusted expenses on the accountability report.



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Local Funds

Pursuant to TAC §355.103(b)(18)(B), “Grants and contracts from federal, state or local government, such as transportation grants, United States Department of Agriculture grants, education grants, Housing and Urban Development grants, and Community Service Block Grants, should be offset, prior to reporting on the report, against the particular cost or group of costs for which the grant was intended....”.



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Local Funds

If you have any questions about the treatment of local funds for purposes of the report, please contact the LTSS Center for Information and Training at PFD-LTSS@hhs.texas.gov.



Rate Enhancement

Providers enrolled in the Attendant Compensation Rate Enhancement program receive additional funds to provide increased wages and benefits for attendants and must demonstrate compliance with enhanced spending requirements.

Rate Enhancement recoupments are determined based on spending requirements associated with attendant compensation (such as wages, benefits, and mileage reimbursement).



Cares Act Offsets and Rate Enhancement

The offset of PRF and PPP revenues, previously mentioned, **should not impact the hours reported** for any department on the accountability report.

While the offset of some of the PRF and PPP revenues could reduce specific salaries reported on the report, the number of hours reported should agree with the actual hours related to the unadjusted salaries.

If you paid the salary using PRF or PPP dollars, the actual hours incurred will not change and do not reduce them on the accountability report.



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Support Documentation

As in prior years, providers may be required to submit support documentation (e.g., trial balances, allocation summary, etc.) to support the information in the Report.

The state acknowledges providers may be required to submit reports to local or federal jurisdictions based on funds received (e.g., PRF, PPP, etc.). Do not provide the State with a copy of these reports and/or any applicable support documentation for these reports.



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The Entity Contact (Primary) is the contracted provider that received access to STAIRS.

Fairbanks will send a notification of access, login and password, to the email address we have on file for the provider.

If you have not received notification of access, then please contact CostInformationPFD@hhs.texas.gov



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Before You Begin

- Review your ledger for unallowable costs and costs that require allocation.
- Adjust for accruals.
- Prepare the reconciliation worksheet and allocation summaries.
- Gather information on Related Parties



STAIRS

Organization of the Cost Report

Reporting Categories

- Combined Entity and Provider Information
- Units of Service and Revenues
- Wages and Compensation
- Payroll Taxes and Workers' Compensation



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Organization of the Cost Report

Reporting Categories

- Verification Summary and Certifications
- Agree/Disagree and Informal Review



STAIRS Dashboard



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Entity List

[Dashboard](#) | [Cost Reporting](#) | [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

[Add a new contact](#) | [Add Preparer](#) | [Reference Materials](#)

Rate Analysis test
[Edit My Info](#) | [Add Role](#)

Preparer Test Account
Pamela.Minton@hhsc.state.tx.us
For State Use Only
Austin, TX 78758

Phone: 123456789

Your Roles

- 100001001 - CPC
- 100001002 - CPC
- 100001003 - CPC
- 100003001 - MEI

Rj Alvarado		
	Roles	Actions
rj.alvarado@westsoisd.net 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	<ul style="list-style-type: none">164900000 - SHARS2021 Preparer (Primary)	<ul style="list-style-type: none">Manage Preparer PermissionsAdd Non-Preparer Role
Ian Doughty		
	Roles	Actions
idoughty@fairbanksllc.com TX	<ul style="list-style-type: none">164800000 - SHARSFinancial Contact (Secondary) edit delete	<ul style="list-style-type: none">Add Non-Preparer Role

Dashboard

The **Entity Contact** (Primary) logs into the system and sets up other users.

STAIRS

STAIRS – Manage Contacts

DBMD Entity Edit My Info link is at the top of the page.



Entity List

[Dashboard](#) [Cost Reporting](#) [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

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rj.alvarado@westosoisd.net 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	<ul style="list-style-type: none">164900000 - SHARS2021 Preparer (Primary)	<ul style="list-style-type: none">Manage Preparer PermissionsAdd Non-Preparer Role

Ian Doughty

	Roles	Actions
idoughty@fairbanksllc.com TX	<ul style="list-style-type: none">164800000 - SHARSFinancial Contact (Secondary) <ul style="list-style-type: none">editdelete	<ul style="list-style-type: none">Add Non-Preparer Role

STAIRS

STAIRS – Review and Edit Profile

Complete this form with your information and click Save to finish.



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[Dashboard](#) | [Cost Reporting](#)

[Manage Contacts](#) | [Upload Center](#)

Edit Contact Profile

Please review your contact information below and update it if necessary.

[Change Password](#)

Prefix	<input type="text" value="Mrs."/>
First Name *	<input type="text" value="Rate Analysis"/>
Last Name *	<input type="text" value="Test"/>
Job Title *	<input type="text" value="Preparer Test Account"/>
Email *	<input type="text" value="Pamela.Minton@hhsc.state.t"/>
Street 1 *	<input type="text" value="For State Use Only"/>
Street 2	<input type="text"/>
City *	<input type="text" value="Austin"/>
State *	<input type="text" value="Texas"/>
Postal Code *	<input type="text" value="78758"/>
Phone *	<input type="text" value="123456789"/>
Fax	<input type="text"/>

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STAIRS – Add Role

DBMD Entity Add Role link is at the top of the page.



Entity List

[Dashboard](#)[Cost Reporting](#)[Manage](#)[Manage Contacts](#)[Upload Center](#)[Add a new contact](#)[Add Preparer](#)[Reference Materials](#)

Rate Analysis test

[Edit My Info](#) | [Add Role](#)

Preparer Test Account

Pamela.Minton@hhsc.state.tx.us
For State Use Only
Austin, TX 78758

Phone: 123456789

Your Roles

- 100001001 - CPC
- 100001002 - CPC
- 100001003 - CPC
- 100003001 - MEI

Rj Alvarado

rj.alvarado@westosoisd.net
5050 Rockford Dr
Corpus Christi, TX 78416
Phone: 3618065911

Roles

- 164900000 - SHARS
- 2021 Preparer (Primary)

Actions

- [Manage Preparer Permissions](#)
- [Add Non-Preparer Role](#)

Ian Doughty

idoughty@fairbanksllc.com
TX

Roles

- 164800000 - SHARS
- Financial Contact (Secondary)

Actions

- [Add Non-Preparer Role](#)

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Add Contact Role

Rate Analysis test

Component Code *

Role *

Primary Contact ☐

Save

Cancel

Add Contact Role

- Component Code
- Add Role as Primary or Financial Contact

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STAIRS – Add New Contact

DBMD Entity Add New Contact link is at the top of the page.



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Entity List

[Dashboard](#)[Cost Reporting](#)[Manage](#)[Manage Contacts](#)[Upload Center](#)[Add a new contact](#)[Add Preparer](#)[Reference Materials](#)

Rate Analysis test

[Edit My Info](#) | [Add Role](#)

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rj.alvarado@westosoisd.net
5050 Rockford Dr
Corpus Christi, TX 78416

Phone: 3618065911

Roles

- 164900000 - SHARS
- 2021 Preparer (Primary)

Actions

- [Manage Preparer Permissions](#)
- [Add Non-Preparer Role](#)

Ian Doughty

idoughty@fairbanksllc.com

TX

Roles

- 164800000 - SHARS
 - Financial Contact (Secondary)
- [edit](#)
[delete](#)

Actions

- [Add Non-Preparer Role](#)

STAIRS

Add Contact Profile



Entity List

[Dashboard](#) [Cost Reporting](#)

[Manage Contacts](#) | [Upload Center](#)

Add Contact Profile

Prefix

First Name *

Last Name *

Job Title *

Email *

Street 1 *

Street 2

City *

State *

Postal Code *

Phone *

Fax

Component Code *

Role *

Primary Contact ☐

STAIRS

STAIRS – Manage Contacts

Select “Add Preparer”.



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Entity List

Dashboard Cost Reporting Manage

Manage Contacts Upload Center

[Add a new contact](#) [Add Preparer](#) [Reference Materials](#)

Rate Analysis test

[Edit My Info](#) | [Add Role](#)

Preparer Test Account

Pamela Minton@hhsc.state.tx.us
For State Use Only
Austin, TX 78758

Phone: 123456789

Your Roles

- 100001001 - CPC
- 100001002 - CPC
- 100001003 - CPC
- 100003001 - MEI

Rj Alvarado		
rj.alvarado@westosoisd.net 5050 Rockford Dr Corpus Christi, TX 78416 Phone: 3618065911	Roles 164900000 - SHARS 2021 Preparer (Primary)	Actions Manage Preparer Permissions Add Non-Preparer Role

Ian Doughty		
idoughty@fairbanksllc.com TX	Roles 164800000 - SHARS Financial Contact (Secondary) edit delete	Actions Add Non-Preparer Role

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STAIRS – Manage Contacts

Select a Preparer



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[Dashboard](#) | [Cost Reporting](#) | [Manage](#)

[Manage Contacts](#) | [Upload Center](#)

Preparer Search *

-- Select Cost Report --

-- Select Cost Report Type --

Enter Last Name

Search

Actions	First Name	Last Name	Program	Title	Email	Phone	Address	City	State	Zip
No records found.										

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STAIRS – Manage Contacts

Report Preparer – determine who will be preparing your cost report.

Select Add DBMD preparer.

Search by name and check that the person is on the drop-down list to choose as the Preparer in STAIRS.



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Roles

Entity Contact can set up all other user types and additional Entity Contacts. Can review the accountability report. Must sign the Report Certification.

Preparer can set up other Preparers. This is the only role that can make entries into the accountability report. Must sign the Methodology Certification. Cannot sign the Report Certification.

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Roles

Financial Contact can set up Preparers and other Financial Contacts. Can review the accountability report. Can sign and upload the Report Certification.

Detailed information can be found in the document titled “**Managing Contacts Processing Procedures**” in the Reference Materials section at the bottom of every page in STAIRS. A person can hold more than one role



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Roles

Combined Entity - one or more commonly owned corporations and/or limited partnerships where the general partner is controlled by the same identical persons as the commonly owned corporation(s). May involve an additional *CONTROLLING ENTITY* which owns all members of the combined entity.

Contracting Entity - The contract with which Medicaid contracts for the provision of the Medicaid services included on this accountability report.



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STAIRS Entity List



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Entity Name	Year
ALL	2022
ALL	
ZZZ RAD CPC AR	
ZZZ RAD DAHS AR	
ZZZ RAD DBMD AR	2022
ZZZ RAD HCS AR	
ZZZ RAD ICF AR SMALL	
ZZZ RAD NF AR	
ZZZ RAD RC AR	2022
ZZZ RAD DBMD AR	2022
ZZZ RAD HCS AR	2022

Entity Name

- Open the Entity pull down menu.
- Select your discipline from the menu.

STAIRS Entity List



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Entity Name ▲	Year ▼	Type ⇅	Code ⇅	Site Type ⇅	Status ⇅	Steps Complete ⇅
ALL ▼	2022 ▼	DBMD-AR ▼	Search			
ZZZ RAD DBMD AR	2022	DBMD-AR	100011001	DBMD-1000110011	⊖	1 on 01/19/2022

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There are 13 Steps to complete an Accountability Report.



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Steps 1 Combined Entity Identification

Purpose

HHSC needs to collect contact information so that HHSC PFD can contact provider/preparer/etc. during the review of the accountability report.

How HHSC PFD uses the information?

This information is used by the HHSC PFD to obtain information and documentation needed to address issues found in the accountability report review.



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Steps 1 Combined Entity Identification

Please confirm this report is the most current report from the prior year.



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Combined Entity Identification	Entity Contact Identification
<p>Phone: 512-424-8500 Fax: 877-447-2839 Street Address: 4900 N. Lamar Blvd. , Austin, TX 78751 Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751</p> <p> View Information</p>	<p>Name: HHSC RAD Job Title: HHSC RAD Entity Name: Email: RateAnalysisDept@hhsc.state.tx.us Phone: 512-424-8500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751</p> <p> View Information</p>
Financial Contact	Report Preparer Identification
<p>Name: HHSC RAD Job Title: Entity Name: Email: RateAnalysisDept@hhsc.state.tx.us Phone: 512-424-8500 Fax: Mailing Address: 4900 N. Lamar Blvd. , Austin, TX 78751</p> <p> View Information</p>	<p>Name: Ross Test Job Title: 111 Entity Name: Director Email: rtest@test.com Phone: 123-456-7890 Fax: Mailing Address: 99 S. Test Street , Austin, AL 78714</p> <p> View Information</p>
Location of Accounting Records that Support this Report	
<p>Primary Physical Address: 4900 N. Lamar Blvd. , Austin, TX 78751</p> <p> View Information</p>	

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Step 2 General Information

Purpose

The purpose of Step 2 is to give general information, including the Combined Entity's reporting period and to determine if the Combined Entity wants to aggregate reporting expenses used to determine compliance in the Rate Enhancement program.

How HHSC PFD uses the information?

If the provider chooses to aggregate their contracts by the program that participates in the Attendant Compensation Rate Enhancement program, then HHSC PFD will use combined expenses to determine compliance with spending requirements.



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Steps 2 General Information

Verify reporting period and ensure your program is in selected in the right column.

Combined Entity Report Period Beginning (mm/dd/yyyy) *	08/01/2021
Combined Entity Report Period Ending (mm/dd/yyyy) *	05/01/2022

Do you request to aggregate by program those contracts held by this Combined Entity which participated in the Rate Enhancement for the purpose of determining compliance with spending requirements? Indicate below by applicable program. [If you only have one contract in a particular program or are only submitting one accountability report for a program select "No" for aggregation.](#)

CLASS DSA	
DAHS	
DBMD *	Select One
HCS/TxHmL	
ICF/IID	
NF	
PHC	
RC	

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Step 3. Contract Management

Purpose

Provide information about the combined entity's business components.

How HHSC PFD uses the information

HHSC PFD uses the information in Step 3 during the Accountability report examination process.



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Step 3. Contract Management

Three steps:



[a. Verify Contracts for Requested Reports](#)

Last Verified by Rate Analysis test on 01/19/2022 8:12 AM



[b. Enter Other Business Components \(Other Contracts, Grants or Business Relationships with the State of Texas or any other entity, or other funding sources\)](#)

Last Verified by Rate Analysis test on 01/19/2022 8:12 AM



[c. Verify Business Component Summary](#)

Last Verified by Rate Analysis test on 01/19/2022 8:13 AM



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Step 3.a. Verify Contracts for Requested Reports

State issue contracts are listed in Step 3A, such as HHSC contracts.

Active Entire Report Period?		Accountability Report Group Code	Contracting Entity Name	AR Type	Program	Site Type	Contract #	Contract Name	Enhancement Participation ?
<input checked="" type="radio"/> Yes	<input type="radio"/> No	100011001	ZZZ RAD DBMD AR	DBMD-AR	DBMD	n/a	1000110011	ZZZ RAD DBMD AR	DBMD





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Step 3.b. Enter Other Business Components

Other Contracts, Grants or Business Relationships with the State of Texas or any other entity, or other funding sources.

	Active Entire Reporting Period	Contract Type	Service Type	Contracting Entity Name	Contract #/ Provider Identification
	No		Other - provide explanation:Medicare		12345



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Step 3.c. Verify Business Component Summary



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Contract Type	Report Group Code	Contracting Entity Name	AR Type
Requested	100011001	ZZZ RAD DBMD AR	DBMD-AR
Medicare	12345		Other - provide explanation - Medicare

Are there any other contracts, grants, or business relationships with HHSC, the State of Texas, or with any other business entities not included in the summary table above?

Yes ☐

No ☐

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Step 4 General Information

Purpose

Collect general information about the contracted entity that delivered services during the reporting period.

How do we use this information?

HHSC PFD uses this information for a variety of purposes in the financial examination and reports reconciliation processes. HHSC may also add questions to collect one-time information for events that impact provider costs.



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Step 4 General Information



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National Provider Identifier (NPI) #: Please contact HHSC at costinformation@hhs.texas.gov if you believe this is not your current NPI number.	123			
Type of Ownership of Contracting Entity	Proprietary (For Profit) <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Limited Partnership <input type="radio"/> Limited Liability Company <input type="radio"/> "S" Corporation <input type="radio"/> Corporation	Nonprofit Corporation <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	Nonprofit Association <input type="radio"/> Owned or affiliated with religious organization <input type="radio"/> Not owned or affiliated with religious organization	Government <input type="radio"/> State <input type="radio"/> County <input type="radio"/> Municipal <input type="radio"/> Special District <input type="radio"/> Federal
Contracted Provider Report Period Beginning (mm/dd/yyyy)	08/01/2021			
Contracted Provider Report Period Ending (mm/dd/yyyy)	05/01/2022			
Is provider a participant in Rate Enhancement for the entire reporting period for this accountability report group for DBMD services?	Yes			
Was an accrual method of accounting used for reporting all revenues, expenses, and statistical information on this report except for where the instructions require otherwise?	<input type="radio"/> Yes <input type="radio"/> No			
Does the provider have work papers that clearly reconcile between the fiscal year trial balance and the amounts reported on this report? If No, please provide an explanation.	<input type="radio"/> Yes <input type="radio"/> No			
Did you provide units of service during this cost reporting period?	<input type="radio"/> Yes <input type="radio"/> No			

- Correctly identify the ownership of the contracting entity
- Dates and National Provider Identifier will prepopulate
- Rate Enhancement Participation questions prepopulated
- Questions regarding preparation to complete the report

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Step 4 General Information

COVID-19 Related Questions

This section is questions on how COVID-19 affected your business.

This section is for informational purposes only.

Covid Related Questions	
Did you experience a decrease in costs/utilization directly related to COVID-19?	<input type="text" value="--"/> <input type="button" value="v"/>
Did you incur an increase in costs directly related to COVID-19? For example, some providers may have paid more for Personal Protective Equipment (PPE) – either because they had to purchase more PPE and/or it was more expensive.	<input type="text" value="--"/> <input type="button" value="v"/>
Did you incur costs for a category(ies) that historically is not incurred when administering/delivering this program/service?	<input type="text" value="--"/> <input type="button" value="v"/>
Did you receive local, state or federal grants directly related to COVID-19?	<input type="text" value="--"/> <input type="button" value="v"/>



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Step 5. Units of Service and Revenue

Purpose

The purpose of Step 5 is to collect units of service information.

How do we use this information?

HHSC PFD uses this information to determine the contracted provider's revenue. Units of service are used in the report reconciliation process to determine spending compliance in the Rate Enhancement program and during rate-setting calculations.



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Step 5 Units of Service and Revenue

Step 5.a. – Attendant Units



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Step 5.a. Attendant Unit

Enter Units of Service for:

- Day Habilitation
- Day Hab under 24 Hours
- Intervener
- Chore
- Supported Employment
- Employment Assistance
- Community First Choice

Habilitation Services - Day				
Service	Rate Period 1 08/01/2021 - 08/31/2021	Rate Period 2 09/01/2021 - 05/01/2022	Total Units	Revenue
Medicaid Units	<input type="text"/>	<input type="text"/>	.00	
Private Pay	<input type="text"/>	<input type="text"/>	.00	\$ <input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>	.00	
TOTAL Hab - Day Units	.00	.00	.00	\$0

Habilitation Services - Less Than 24 Hours				
Service	Rate Period 1 08/01/2021 - 08/31/2021	Rate Period 2 09/01/2021 - 05/01/2022	Total Units	Revenue
Medicaid Units	<input type="text"/>	<input type="text"/>	.00	
Private Pay	<input type="text"/>	<input type="text"/>	.00	\$ <input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>	.00	
TOTAL Hab - Under 24 Units	.00	.00	.00	\$0

Intervener Services				
Service	Rate Period 1 08/01/2021 - 08/31/2021	Rate Period 2 09/01/2021 - 05/01/2022	Total Units	Revenue
Medicaid Units	<input type="text"/>	<input type="text"/>	.00	
Private Pay	<input type="text"/>	<input type="text"/>	.00	\$ <input type="text"/>
Non-Reimbursed Service	<input type="text"/>	<input type="text"/>	.00	
TOTAL Intervener Units	.00	.00	.00	\$0

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Step 6 Wages and Compensation

Purpose

HHSC PFD uses this step is to collect wages, compensation and benefits information for the contracted provider's attendant staff.

How do we use this information?

HHSC PFD uses this information to determine the contracted provider's employee and contracted staff expenses. Staff expenses are used in the report reconciliation process to determine spending compliance in the Attendant Compensation Rate Enhancement program and rate-setting calculations.



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Step 6 Wages and Compensation

Step 6a - General Information

Step 6b - Related Party

Step 6c - Attendant



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Step 6.a.



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Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Accountability Report? *

☐

Yes

☐

No

Do you have any Related-Party Wages and Compensation (Employee or Contractor) included in the Accountability Report?

Click "Yes" or "No".

Related Parties

A Related Party is any person or organization related to the provider by:

- Parent, child, sibling (including Step-children)
- Mother-in-law, Father-in-law
- Aunt, Uncle, Cousin
- Marriage
- Common ownership
- Control



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Step 6.b. Related-Party Purpose

To collect related-party information.

6b. Related-Party

	First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate	Is Allocation Complete
<input type="radio"/>											<input checked="" type="checkbox"/>

To add each owner-employee, related-party employee or related-party contract staff, select “Add record”



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Step 6.b. Related-Party



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6b. Related-Party

First Name	Middle Initial	Last Name	Suffix	Birth Date (mm/dd)	Relationship to Provider	Percentage Ownership (If no ownership, enter 0)	Total Hours Worked	Total Compensation	Hourly Wage Rate
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Business Component & Line Item Allocation

Add Record

							Hours	Compensation
							<input type="text"/>	<input type="text"/>
<input type="text"/>	Line Item	Site Type	Job Title	Position Type	Description Of Duties	Employed/Contracted	Total Hours Worked	Compensation
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Line Item								
TOTAL								
Attach Organization Chart 1		Attach Organization Chart 2 (Optional)			Attach Organization Chart 3 (Optional)			
<input type="text"/> Select file or upload new file		<input type="text"/> Select file or upload new file			<input type="text"/> Select file or upload new file			
Select Line Item Allocation Methodology					Attach Methodology			
<input type="text"/>					<input type="text"/> Select file or upload new file			
TOTAL								
Select Business Component Allocation Methodology						Attach Methodology		
<input type="text"/>						<input type="text"/> Select file or upload new file		

Save

Cancel

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Step 6.c. Attendant

Report attendant expenses.



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	Non-Related Party				Related Party				Related Party and Non-Related Party						
Type	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Total Staff Hours	Total Staff Wages	Total Contracted Hours	Total Contracted Payment	Employee Benefits/Insurance	Miles Traveled	Mileage Reimbursement	Total Compensation	Average Staff Rate	Average Contracted Rate	Average Mileage Reimbursement per mile
A	B	C	D	E	F	G	H	I	J	K	L	M (C+E+G+J+L)	N [(C+G)/(B+F)]	O [(E+I)/(D+H)]	P (L/K)
Habilitation Services - Day	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Habilitation Services - Less than 24 Hours	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Intervener Services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Chore Services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Supported Employment Services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Employment Assistance Services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
Community First Choice (CFC) PAS/HAB	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>					<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0	\$0.00	\$0.00	\$0.00
TOTAL	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	\$0	0	\$0	\$0			

STAIRS

Step 7 Payroll Taxes and Workers' Compensation

Purpose

To collect information on your facilities Payroll Taxes and Workers' Compensation for the contracted provider's attendant staff.



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Step 7 - Payroll Taxes and Workers' Compensation

Report costs for all Attendant staff.



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Did the provider have a Section 125 or Cafeteria Plan that covers the employees for insurance premiums, unreimbursed medical expenses and/or dependent care costs?	<input type="radio"/> Yes <input type="radio"/> No
Is your entity a Texas Workforce Commission Reimbursing Employer (e.g., not required to pay quarterly taxes to the Texas Workforce Commission (TWC for unemployment coverage)?	<input type="radio"/> Yes <input type="radio"/> No

Taxes and Workers' Compensation	Attendant
FICA and Medicare Payroll Taxes	<input type="text"/>
State and Federal Unemployment Taxes	<input type="text"/>
Workers' Compensation Premiums	<input type="text"/>
Workers' Compensation Paid Claims	<input type="text"/>

STAIRS

Step 7 - Payroll Taxes and Workers' Compensation

If payroll taxes (i.e., FICA, Medicare, and state/federal unemployment) are allocated based upon percentage of salaries, the provider must disclose this functional allocation method. The use of percentage of salaries is not the salaries allocation method, since the salaries allocation method includes both salaries and contract labor.

Expenses are used in the report reconciliation process to determine spending compliance and rate-setting calculations.



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Step 9 Preparer Verification Summary

The summary verification table shows the Total Reported Revenues and Total Reported Expenses entered into STAIRS.

Revenue Summary	
Total Private and Other Revenue	\$0
TOTAL REVENUE	\$0.00
Expense Summary	
Total Attendant Wages, Benefits and Mileage	\$0
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$0
TOTAL REPORTED EXPENSES	\$0.00

STAIRS

Step 10 Preparer Certification

Preparer must certify the accuracy of accountability reports submitted to HHSC.

Providers may be liable for civil and/or criminal penalties if the accountability report is not completely accurate.

HHSC uses this information to ensure that the report has been verified by the entity and preparer as per TAC rules.



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Step 10 Preparer Certification Preparer (Methodology) Certification

The person identified in **Step 1** of the accountability report as Preparer must sign this certificate.



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AS PREPARER OF THIS COST REPORT, I HEREBY CERTIFY THAT:

- I have completed the state-sponsored cost report training for this cost report.
- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed the prior year's cost report audit adjustments, if any, and have made the necessary revisions to this period's cost report.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

Note: This PREPARER CERTIFICATION must be signed by the individual who prepared the cost report or who has the primary responsibility for the preparation of the cost report. If more than one person prepared the cost report, an executed PREPARER CERTIFICATION may be submitted by each preparer. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

The Preparer Certification must be uploaded by the Preparer, using his/her own login information.

PREPARER IDENTIFICATION

Name of Contracted Provider:

Printed/Typed Name of Signer:

Title of Signer:

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Step 10 Preparer Certification



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_____ SIGNATURE OF PREPARER	_____ DATE
Subscribed and sworn before me, a Notary public on the	____ of _____ , _____ Day Month Year
	_____ Notary Signature
	_____ Notary Public, State of
	_____ Commission Expires

STAIRS

Step 11 Entity Contact Certification

Once you have verified your information and printed the certifications, the accountability report is **locked** to any further changes.

If you realize that something was omitted and you need to access your data again or upload an additional document, you will need to contact HHSC PFD Cost Information to assist with getting the report re-opened.



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Step 11 Entity Contact Certification

Review the certification signer's requirements

AS SIGNER OF THIS COST REPORT, I HEREBY CERTIFY THAT:

- I have read the note below, the cover letter and all the instructions applicable to this cost report.
- I have read the Cost Determination Process Rules (excluding 24-RCC), program rules, and reimbursement methodology applicable to this cost report, which define allowable and unallowable costs and provide guidance in proper cost reporting.
- I have reviewed this cost report after its preparation.
- To the best of my knowledge and belief, this cost report is true, correct and complete, and was prepared in accordance with the Cost Determination Process Rules (excluding 24 RCC), program rules, reimbursement methodology and all the instructions applicable to this cost report.
- This cost report was prepared from the books and records of the contracted provider and/or its controlling entity.

Note: This COST REPORT CERTIFICATION must be signed by the individual legally responsible for the conduct of the contracted provider, such as the Sole Proprietor, a Partner, a Corporate Officer, an Association Officer, or a Governmental Official. The administrator/director is authorized to sign only if he/she holds one of these positions. Misrepresentation or falsification of any information contained in this cost report may be punishable by fine and/or imprisonment.

In accordance with Texas Administrative Code (TAC) Rule §355.105(d)(1)(A), an interested party legally responsible for conduct of the contracted provider may initiate an amendment no later than 60 days after the original due date. Provider-initiated amendment requests can be sent to: costinformation@hhsc.state.tx.us. Request received that is not signed by an individual legally responsible for the conduct of the contracted provider, or received after the 60th day, will not be accepted. Failure to submit the requested amendment to the cost report by the due date is considered a failure to complete a cost report as specified in the above referenced rule.

The Cost Report Certification must be uploaded by the responsible party, using his/her own login information.

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Step 11 Entity Contact Certification

Signer must fill out the identification information.

SIGNER IDENTIFICATION	
Name of Contracted Provider: <input type="text"/>	
Printed/Typed Name of Signer: <input type="text"/>	Title of Signer: <input type="text"/>
Name of Business Entity: <input type="text"/>	
Address of Signer (street or P.O. Box, city, state, 9-digit zip): <input type="text"/>	
Phone Number (including area code): <input type="text"/>	FAX Number (including area code): <input type="text"/>
Email: <input type="text"/>	

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Step 11 Entity Contact Certification

An individual legally responsible for the conduct of the provider could be:

- Owner
- Partner
- Corporate Officer
- Association Officer
- Government official
- L.L.C. member

_____ SIGNATURE OF SIGNER	_____ DATE
Subscribed and sworn before me, a Notary public on the	____ of ____ Day Month Year
_____ Notary Signature	_____ Notary Public, State of
	_____ Commission Expires

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Digital Signatures



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Provider Signature	
Provider printed name: John Smith	Date: 11/23/2015
<div>John Smith</div> <div>Digitally signed by John Smith DN: cn=John Smith, o=Nurses 123, ou, email=johnsmith@nurses123.com, c=US Date: 2015.11.23 21:14:51 -06'00'</div>	
Provider Signature (<i>stamped signatures not accepted</i>)	

STAIRS

Step 12 Provider Adjustments Report

Purpose

A report is emailed by Fairbanks to the provider. Allows Provider opportunity to review the report adjustments made during HHSC's financial examination.

Provider has 30 days to review the findings.

If you take no action you will agree with the findings by default. At that point, any recoupment will stand.



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Step 12

Provider Adjustments Report

Report Shows:

- Changes made to original values
- Adjusted amount
- Reason for the adjustment



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Step 12 Provider Adjustments Report

This report shows the Recoupment Summary

Recoupment Summary

Program / Contract / Group	Level Awarded	Spending Requirement	Actual Spending	Per Unit Recoupment	Estimated Total Recoupment
DBMD		\$0.00	\$0.00	\$0.00	\$100.00
Total Recoupment		\$0.00	\$0.00	\$0.00	\$100.00

Additional adjustments and recoupments (other than those identified above) may occur as a result of a subsequent informal review, audit, or desk review of your cost report. As per 1 TAC §355.308(s) or §355.112(t) and §355.107(a), if subsequent adjustments are made, you will be notified via e-mail to logon to STAIRS and view Step 14 of this cost report where those adjustments and any revised recoupment amount will be displayed.

Unless you request an informal review in accordance with 1 TAC §355.110, adjustments to the provider's rates per unit for this reporting period will be sent to the Health and Human Services Commission (HHSC) Provider Claims Services for processing after the "Review Period Expires" date shown above and below. Do not send checks or payments to HHSC unless specifically instructed by HHSC. The amount to be recouped will be subtracted from future billings.



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Step 13 Agree/Disagree

Purpose

The provider may request an informal review or agree with adjustments.

How do we use this information?

HHSC uses this information to start the informal review process or set the report to complete.



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Step 13 Agree / Disagree

For providers with a recoupment amount above \$25,000, you have the option to choose “**I Agree and Request a Payment Plan.**”

13. Agree/Disagree

Agreed and Requested a Payment Plan by John Smith

PAYMENT PLANS (For Recoupments Greater Than \$25,000)

If your recoupment is greater than \$25,000 you may be eligible for a payment plan. Payment plans are not guaranteed and apply only to active contracts. If the contract terminates prior to the completion of the recoupment, any payment plan that was granted no longer applies.

- If your recoupment is for a twelve-month period and is greater than \$25,000, you may request to have it collected over the span of 3 months.
- If your recoupment is for a twelve-month period and is greater than \$75,000, you may request to have it collected over the span of 6 months.
- If the reporting period report is less than a full year with a recoupment greater \$25,000, then HHSC may approve fewer than the requested number of payments in the payment plan.

HHSC Rate Analysis Department must receive your written request for a payment plan at one of the below addresses by hand delivery, U.S. mail, special mail delivery, or email (faxes will not be accepted). A payment plan request must be received no later than the “Review Period Expires” date shown above and below. A payment plan request not received by the stated deadline will not be accepted. A payment plan request post-marked prior to the stated deadline but received after the due date will not be accepted.

Providers will need to email a ***Payment Plan Request*** to the Director of PFD for Long-Term Services and Supports at RAD_Payments@hhs.texas.gov.

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Step 13 Request Informal Review

A provider who disagrees with an adjustment is entitled to request an informal review of those adjustments with which the provider disagrees.

The request, or a request for a 15-day extension to make the request, must be in writing and received by HHSC no later than the review period expiration date.

STAIRS

Step 14 Informal Review

Purpose

This step is to allow the providers a chance to review the informal review adjustments.



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Summary Table

Revenue Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Non-Medicaid	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00

Expense Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Non-Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Administrative and Operations Wages, Benefits and Mileage (less Central Office)	\$1,111.00	\$0.00	\$1,111.00
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$3.00	\$0.00	\$3.00
Total Facility and Operations Expenses (Not including Central Office)	\$0.00	\$0.00	\$0.00
Total Central Office Expenses	\$0.00	\$0.00	\$0.00
Total	\$1,114.00	\$0.00	\$1,114.00

Because this cost report indicates participation in rate enhancement in Step 4, your recoupment summary information is being provided below.

In accordance with Title 1 of the Texas Administrative Code (TAC), §355.308(s) for nursing facilities, or §355.112(t) for all other programs, the below Recoupment Summary indicates whether or not the provider is subject to recoupment for failure to meet participation requirements.

If you indicated on STEP 2 of this cost report that you requested to aggregate by program those contracts/component codes held by this Combined Entity which participated in the Attendant Compensation Rate Enhancement for the purpose of determining compliance with spending requirements, the recoupment summary information below represents the estimated total recoupment for all participating contracts/component codes on the cost reports indicated below. This same summary information is displayed on all cost reports affected by the aggregation.

STAIRS

Step 14 Informal Review



TEXAS
Health and Human
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Summary Table

Revenue Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Non-Medicaid	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00

Expense Summary	Total as Submitted	Adjustments	Total After Adjustments
Total Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Non-Attendant Wages, Benefits and Mileage	\$0.00	\$0.00	\$0.00
Total Administrative and Operations Wages, Benefits and Mileage (less Central Office)	\$1,111.00	\$0.00	\$1,111.00
Total Payroll Taxes & Workers' Compensation (Not including Central Office)	\$3.00	\$0.00	\$3.00
Total Facility and Operations Expenses (Not including Central Office)	\$0.00	\$0.00	\$0.00
Total Central Office Expenses	\$0.00	\$0.00	\$0.00
Total	\$1,114.00	\$0.00	\$1,114.00

Because this cost report indicates participation in rate enhancement in Step 4, your recoupment summary information is being provided below.

In accordance with Title 1 of the Texas Administrative Code (TAC), §355.308(s) for nursing facilities, or §355.112(t) for all other programs, the below Recoupment Summary indicates whether or not the provider is subject to recoupment for failure to meet participation requirements.

If you indicated on STEP 2 of this cost report that you requested to aggregate by program those contracts/component codes held by this Combined Entity which participated in the Attendant Compensation Rate Enhancement for the purpose of determining compliance with spending requirements, the recoupment summary information below represents the estimated total recoupment for all participating contracts/component codes on the cost reports indicated below. This same summary information is displayed on all cost reports affected by the aggregation.

STAIRS

Step 14 Informal Review

Informal Review

After HHSC staff has completed the results, provider will be notified and can see the adjustments in Step 14.

Recoupment Summary

Program / Contract / Group	Level Awarded	Spending Requirement	Actual Spending	Per Unit Recoupment	Estimated Total Recoupment
DBMD		\$0.00	\$0.00	\$0.00	\$100.00
Total Recoupment		\$0.00	\$0.00	\$0.00	\$100.00

Unless you request a formal appeal in accordance with 1 TAC §355.110, adjustments to the provider's rates per unit for this reporting period will be sent to the Health and Human Services Commission (HHSC), Provider Claims Services for processing 15 - 30 days after the date on the Informal Review Decision Notification Letter. Do not send checks or payments to HHSC unless specifically instructed by HHSC. The amount to be recouped will be subtracted from future billings.

Any further actions, such as a formal appeal, will not be handled in STAIRS.



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Due Date



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**All Reports are due April 30th
unless indicated otherwise**

HHSC Provider Finance Contact Information



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For Assistance With	Telephone	E-mail
Cost or Accountability Report completion, instructions, informal reviews and/or general guidance	(737) 867-7817	PFD-LTSS@hhs.texas.gov
Cost or Accountability Report Excusals	(737) 867-7812	CostinformationPFD@hhs.texas.gov
Cost Report Requests and Submission or STAIRS Technical Assistance	(737) 867-7812	CostinformationPFD@hhs.texas.gov

Contact Information



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Regular Mail:

Texas Health and Human Services Commission
Provider Finance Department, Mail Code H-400
P. O. Box 149030
Austin, TX 78714-9030

Special Delivery:

Texas Health and Human Services Commission
Provider Finance Department, Mail Code H-400
4601 W. Guadalupe St.
Austin, TX 78751





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Thank you

HHSC PFD Center for Information and
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